



## USFRCS MEMORANDUM NO. 76

**TO:** Arizona Charter School Administrators;  
Administrators of School Districts Sponsoring Charter Schools

**FROM:** Magdalene D. Haggerty, Office of the Auditor General  
Vicki G. Salazar, Arizona Department of Education (ADE)

**DATE:** July 22, 2008

**SUBJECT:** Revised Charter School Annual Budget Forms, Work Sheets, and Instructions for Fiscal Year (FY) 2009 (Amends USFRCS Memorandum No. 75)

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The 48<sup>th</sup> Legislature, 2<sup>nd</sup> Regular Session has now concluded, and additional legislation has been enacted that changes the work sheets issued on June 13, 2008, with USFRCS Memorandum No. 75. The change is explained below and final budget forms and work sheets are enclosed. Schools should still refer to USFRCS Memorandum No. 75 for basic instructions on completing their budgets and work sheets. Schools may revise their budgets before May 15, 2009, to include this change.

### **Budget Forms**

The budget forms have not been changed. The preliminary budget forms issued with USFRCS Memorandum No. 75 may still be used for budget revisions. The preliminary Excel file contains a button that, when clicked, runs a macro that allows the preliminary Excel file to be accepted by ADE. Within the preliminary budget forms, the button is located on page 5, cell Q45. When prompted, input "Fitzgerald" as the password. Alternatively, schools may use the enclosed final budget forms to submit budget revisions.

### **Budget Work Sheets**

#### **Work Sheet D**

Laws 2008, Chapter 287, §6 increased the additional assistance amount for grades K-8 to \$1,474.16 from \$1,445.25 and the amount for grades 9-12 to \$1,718.10 from \$1,684.41.

Schools must use the enclosed budget work sheets to submit revisions to ADE.

If you have any questions, please call the ADE School Finance Unit at (602) 542-5695, or the Office of the Auditor General, Accounting Services Division at (602) 553-0333.

MDH/VGS/ms  
Enclosure